

740-NP

42A740-NP

Department

of Revenue

Check if return is:

☐ Amended (Attach  
copy of original return.)

1500010004

KENTUCKY INDIVIDUAL  
INCOME TAX RETURN

2015

For calendar year or other taxable year beginning \_\_\_\_\_, 2015, and ending \_\_\_\_\_, 20\_\_\_\_.

Nonresident or Part-Year Resident

<b>A.</b> Spouse's Social Security Number		<b>B.</b> Your Social Security Number	
Name—Last, First, Middle Initial (Joint return, give both names and initials.)			
Mailing Address (Number and Street including Apartment Number or P.O. Box)			
City, Town or Post Office		State	ZIP Code

DRAFT  
8/26/15

<b>FILING STATUS</b> (see instructions)	1 <input type="checkbox"/> Single	<b>POLITICAL PARTY FUND</b> Designating \$2 will not change your refund or tax due.	
	2 <input type="checkbox"/> Married, filing joint return.		
<b>RESIDENCY STATUS</b> (check one box)	3 <input type="checkbox"/> Married, filing separate returns. Enter spouse's Social Security number above and full name here. _____	<b>A. Spouse</b>	<b>B. Yourself</b>
	4 <input type="checkbox"/> Full-year nonresident. I did not live in Kentucky during the year. Enter state of residence as of December 31, 2015 _____.	<b>Democratic</b> (1) <input type="checkbox"/>	(4) <input type="checkbox"/>
	5 <input type="checkbox"/> Part-year resident. Complete appropriate line(s) below.	<b>Republican</b> (2) <input type="checkbox"/>	(5) <input type="checkbox"/>
	Moved into Kentucky ____/____/15. State moved from _____.	<b>No Designation</b> (3) <input type="checkbox"/>	(6) <input type="checkbox"/>
	Moved out of Kentucky ____/____/15. State moved to _____.		
	6 You must file a 740-NP-R if you are a full-year resident of a reciprocal state (IL, IN, MI, OH, VA, WV or WI) with Kentucky income of wages and salaries only.		

COMPLETE SECTIONS A, B, C AND D ON PAGES 2 THROUGH 4 BEFORE COMPLETING LINES 7 THROUGH 28.

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1 2 3 4 5

## INCOME/TAX

7	Enter percentage from page 4, line 36.....	7	____. ____%		
8	Enter amount from page 4, line 35, Column A. This is your <b>Federal Adjusted Gross Income</b> .....	8			00
9	Enter amount from page 4, line 35, Column B. This is your <b>Kentucky Adjusted Gross Income</b> .....	9			00
10	<b>Nonitemizers:</b> Enter \$2,440 (do not prorate). Skip lines 11 and 12 .....	10			00
11	<b>Itemizers:</b> Enter itemized deductions from Kentucky Schedule A, Form 740-NP .....	11		00	
12	Multiply line 11 by the percentage on line 7.....	12		00	
13	Subtract line 10 or 12 from line 9. This is your <b>Taxable Income</b> .....	13			00
14	Enter tax from Tax Table.....	14			00
15	Enter amount from page 3, Section A, line 25 .....	15			00
16	Subtract line 15 from line 14.....	16			00
17	Enter personal tax credit amounts from page 3, Section B, line 4   .....	17		00	
18	Multiply line 17 by the percentage on line 7 .....	18		00	
19	Subtract line 18 from line 16.....	19			00
20	Check the box that represents your total family size (see instructions for lines 20 and 21) .....	20	1 <input type="checkbox"/> 2 <input type="checkbox"/> 3 <input type="checkbox"/> 4 <input type="checkbox"/>		
21	Multiply line 19 by the <b>Family Size Tax Credit</b> decimal amount ____ . ____ (____ %) and enter here.....	21			00
22	Subtract line 21 from line 19.....	22			00
23	Enter the <b>Education Tuition Tax Credit</b> from Form 8863-K.....	23			00
24	Subtract line 23 from line 22 .....	24			00
25	Enter <b>Child and Dependent Care Credit</b> from worksheet in the instructions .....	25			00
26	<b>Income Tax Liability.</b> Subtract line 25 from line 24. If line 25 is larger than line 24, enter zero.....	26			00
27	Enter <b>KENTUCKY USE TAX</b> due on Internet, mail order, or other out-of-state purchases (see instructions)..	27			00
28	Add lines 26 and 27. Enter here and on page 2, line 29.....	28			00

Attach Form W-2(s) and Other Supporting Statement(s) Here. Enclose Payment with Form 740-V but Do Not Staple.

1500010005

**DRAFT**  
8/19/15**REFUND/TAX PAYMENT SUMMARY**

29	Enter amount from page 1, line 28. This is your <b>Total Tax Liability</b> .....	29		00
30	(a) Enter <b>Kentucky income tax withheld</b> as shown on <b>attached</b> 2015 Form W-2(s) and other supporting statements .....	30(a)		00
	(b) Enter 2015 Kentucky estimated tax payments .....	30(b)		00
	(c) Enter 2015 refundable certified rehabilitation credit (KRS 141.382(1)(b)) .....	30(c)		00
	(d) Enter 2015 film industry tax credit (KRS 141.383) .....	30(d)		00
	(e) Enter <b>Nonresident Withholding</b> from Form PTE-WH, line 9 (KRS 141.206(4)(b)(1)) .....	30(e)		00
31	Add lines 30(a) through 30(e) .....	31		00
32	If line 31 is larger than line 29, enter <b>AMOUNT OVERPAID</b> (see instructions) .....	32		00
<i>Fund Contributions; See instructions.</i>				
<b>► (Enter amount(s) checked)</b>				
33	(a) <b>Nature and Wildlife Fund</b> ..... <input type="checkbox"/> \$10 <input type="checkbox"/> \$25 <input type="checkbox"/> \$50 <input type="checkbox"/> Other .....	33(a)		00
	(b) <b>Child Victims' Trust Fund</b> ..... <input type="checkbox"/> \$10 <input type="checkbox"/> \$25 <input type="checkbox"/> \$50 <input type="checkbox"/> Other .....	33(b)		00
	(c) <b>Veterans' Program Trust Fund</b> ..... <input type="checkbox"/> \$10 <input type="checkbox"/> \$25 <input type="checkbox"/> \$50 <input type="checkbox"/> Other .....	33(c)		00
	(d) <b>Breast Cancer Research/Education Trust Fund</b> .. <input type="checkbox"/> \$10 <input type="checkbox"/> \$25 <input type="checkbox"/> \$50 <input type="checkbox"/> Other .....	33(d)		00
	(e) <b>Farms to Food Banks Trust Fund</b> ..... <input type="checkbox"/> \$10 <input type="checkbox"/> \$25 <input type="checkbox"/> \$50 <input type="checkbox"/> Other .....	33(e)		00
	(f) <b>Local History Trust Fund</b> ..... <input type="checkbox"/> \$10 <input type="checkbox"/> \$25 <input type="checkbox"/> \$50 <input type="checkbox"/> Other .....	33(f)		00
34	Add lines 33(a) through 33(f) .....	34		00
35	Amount of line 32 to be <b>CREDITED TO YOUR 2016 ESTIMATED TAX</b> .....	35		00
36	Subtract lines 34 and 35 from line 32. Amount to be <b>REFUNDED TO YOU</b> ..... <b>REFUND</b>	36		00
<b>REFUND OPTIONS (Not available for amended returns)</b>				
Check here if you would like your refund issued on a Bank of America Prepaid Debit Card <input type="checkbox"/>				
Check here if you would like to receive your Debit Card material in Spanish <input type="checkbox"/>				
37	If line 29 is larger than line 31, enter <b>ADDITIONAL TAX DUE</b> .....	37		00
38	(a) Estimated tax penalty and/or interest. <input type="checkbox"/> <b>Check if Form 2210-K attached...</b> .....	38(a)		00
	(b) Interest .....	38(b)		00
	(c) Late payment penalty .....	38(c)		00
	(d) Late filing penalty .....	38(d)		00
39	Add lines 38(a) through 38(d) .....	39		00
40	Add lines 37 and 39 and enter here. This is the <b>AMOUNT YOU OWE</b> ..... <b>OWE</b>	40		00

- Visit [www.revenue.ky.gov](http://www.revenue.ky.gov) for electronic payment options; or
- Make check payable to **Kentucky State Treasurer**, include your Social Security number and "KY Income Tax—2015."

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PWR

**SECTION A—BUSINESS INCENTIVE AND OTHER TAX CREDITS**

1	Enter nonrefundable limited liability entity credit (KRS 141.0401(2)) .....	1		00
2	Enter Kentucky small business investment credit .....	2		00
3	Enter skills training investment credit (attach copy(ies) of certification) .....	3		00
4	Enter nonrefundable certified rehabilitation credit (KRS 171.397(1)(a)) .....	4		00
5	Enter credit for tax paid to another state ( <b>attach copy of other state's return(s)</b> ) .....	5		00
6	Enter unemployment credit (attach Schedule UTC) .....	6		00
7	Enter recycling and/or composting equipment credit (attach Schedule RC) .....	7		00
8	Enter Kentucky investment fund credit (attach copy(ies) of certification) .....	8		00
9	Enter coal incentive credit .....	9		00
10	Enter qualified research facility credit (attach Schedule QR) .....	10		00
11	Enter GED incentive credit (attach Form DAEL-31) .....	11		00
12	Enter voluntary environmental remediation credit (attach Schedule VERB) .....	12		00
13	Enter biodiesel and renewable diesel credit .....	13		00
14	Enter environmental stewardship credit .....	14		00
15	Enter clean coal incentive credit .....	15		00
16	Enter ethanol credit (attach Schedule ETH) .....	16		00
17	Enter cellulosic ethanol credit (attach Schedule CELL) .....	17		00
18	Enter energy efficiency products credit (attach Form 5695-K) .....	18		00

Continue to page 3 to complete Section A

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**DRAFT**  
8/12/15**SECTION A—BUSINESS INCENTIVE AND OTHER TAX CREDITS (continued)**

19 Enter railroad maintenance and improvement credit (attach Schedule RR-I).....	19	00
20 Enter Endow Kentucky credit (attach Schedule ENDOW).....	20	00
21 Enter New Markets Development Program credit .....	21	00
22 Enter food donation credit (attach Schedule FD).....	22	00
23 Enter distilled spirits credit (attach Schedule DS) .....	23	00
24 Enter angel investor credit .....	24	00
25 Add lines 1 through 24. <b>Enter here and on page 1, line 15</b> .....	25	00

**SECTION B—PERSONAL TAX CREDITS**

	Check Regular	Check all four if 65 or over	Check all four if blind	Check both for Kentucky National Guard
1 (a) Credits for yourself:	<input type="checkbox"/>	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	<input type="checkbox"/> <input type="checkbox"/>
(b) Credits for spouse:	<input type="checkbox"/>	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	<input type="checkbox"/> <input type="checkbox"/>

1 Enter number of  
boxes checked  
on line 1 .....**2 Dependents:**2 Enter number of  
dependents who:

First name	Last name	Dependent's Social Security number	Dependent's relationship to you	Check if qualifying child for family size tax credit
				<input type="checkbox"/>
				<input type="checkbox"/>
				<input type="checkbox"/>
				<input type="checkbox"/>

- lived with you.....
- did not live with you  
(see instructions).....
- other dependents.....

3 Add lines 1 and 2 and enter here.....

3

**x \$10**4 Multiply credits on line 3 by \$10. Enter here and **on page 1, line 17** .....

4

**SECTION C—FAMILY SIZE TAX CREDIT** (List the name and Social Security number of qualifying children that are not claimed as dependents in Section B.)

First name	Last name	Social Security number	First name	Last name	Social Security number

**A copy of pages 1 and 2 of your federal income tax return and all supporting schedules must be attached to Kentucky Form 740-NP.**

I, the undersigned, declare under penalties of perjury that I have examined this return, including all accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct and complete. I also understand and agree that our election to file a combined return under the provisions of Regulation 103 KAR 17:020 will result in refunds being made payable to us jointly and in each of us being jointly and severally liable for all taxes accruing under this return.

Your Signature (If joint return, both must sign.)

Spouse's Signature

Date Signed

( )

Telephone Number (daytime)

Typed or Printed Name of Preparer Other than Taxpayer

I.D. Number of Preparer

Date

Firm Name

EIN

Date

Mail to:

**REFUNDS**

Kentucky Department of Revenue, Frankfort, KY 40618-0006.

**PAYMENTS**

Kentucky Department of Revenue, Frankfort, KY 40619-0008.

1500010041

**SECTION D**  
**INCOME**

1	Enter all wages, salaries, tips, etc. ( <b>attach wage and tax statements</b> ) Do not include moving expense reimbursements.....	1
2	Moving expense reimbursement ( <i>attach Schedule ME</i> ) .....	2
3	Interest.....	3
4	Dividends.....	4
5	Taxable refunds, credits or offsets of state and local income taxes .....	5
6	Alimony received .....	6
7	Business income or loss ( <i>attach federal Schedule C or C-EZ</i> ) .....	7
8	Capital gain or loss ( <i>attach federal Schedule D</i> ) .....	8
9	Other gains or losses ( <i>attach federal Form 4797</i> ) .....	9
10	(a) Federally taxable IRA distributions, pensions and annuities .....	10(a)
	(b) Pension income exclusion ( <i>attach Schedule P if more than \$41,110</i> ) .....	10(b)
11	Rents, royalties, partnerships, estates, trusts, etc. ( <i>attach federal Schedule E</i> ).....	11
12	Farm income or loss ( <i>attach federal Schedule F</i> ) .....	12
13	Unemployment compensation (see instructions).....	13
14	Taxable Social Security benefits .....	14
15	Gambling winnings .....	15
16	Other income (list type and amount) _____	16
17	Combine lines 1 through 16. This is your <b>Total Income</b>	17

## ADJUSTMENTS TO INCOME

18	Educator expenses.....	18
19	Certain business expenses of reservists, performing artists and fee-basis government officials ( <i>attach federal Form 2106 or 2106-EZ</i> ) .....	19
20	Health savings account deduction ( <i>attach federal Form 8889</i> ) .....	20
21	Moving expenses ( <i>attach Schedule ME</i> ) .....	21
22	Deductible part of self-employment tax.....	22
23	Self-employed SEP, SIMPLE, and qualified plans deduction .....	23
24	Self-employed health insurance deduction .....	24
25	Penalty on early withdrawal of savings .....	25
26	Alimony paid (enter recipient's name and Social Security number) .....	26
27	IRA deduction.....	27
28	Student loan interest deduction .....	28
29	Tuition and fees deduction.....	29
30	Domestic production activities deduction .....	30
31	Long-term care insurance premiums (see instructions).....	31
32	Health insurance premiums (see instructions).....	32
33	Other deductions (list type and amount) .....	33
34	Add lines 18 through 33. <b>Total Adjustments to Income</b> .....	34

<b>35</b>	Subtract line 34 from line 17. This is your <b>Adjusted Gross Income</b> .....	<b>35</b>
<b>36</b>	Divide line 35, Column B, by line 35, Column A. If amount is equal to or greater than 100%, enter 100%. This is your <b>Percentage of Kentucky Adjusted Gross Income to Federal Adjusted Gross Income</b> .....	<b>36</b>

[illegible]

# SCHEDULE A

Form 740-NP

42A740-NP-A

Department of Revenue

➤ See instructions. ➤ Attach to Form 740-NP.

1500010014

KENTUCKY SCHEDULE A

ITEMIZED DEDUCTIONS

2015

Enter name(s) as shown on Form 740-NP, page 1.

Your Social Security Number

<b>Medical and Dental Expenses</b>	<b>Do not include expenses reimbursed or paid by others.</b>				
	1. Medical and dental expenses .....	1		00	
	2. Enter amount from Form 740-NP, page 1, line 8.....	2		00	
	3. Multiply line 2 by 10% (.10). But if either you or your spouse was born before January 2, 1951, multiply by 7.5% (.075) instead.....	3		00	
	4. <b>Total medical and dental.</b> Subtract line 3 from line 1. If zero or less, enter -0-.....	➤ 4			00
<b>Taxes</b>  <i>Note: Sales and use taxes and new motor vehicle taxes are not deductible.</i>	5. Local income taxes (do not include state income tax) .....	5		00	
	6. Real estate taxes .....	6		00	
	7. Personal property taxes.....	7		00	
	8. Other taxes (list) .....	8		00	
	9. <b>Total taxes.</b> Add the amounts on lines 5 through 8. Enter here.....	➤ 9			00
<b>Interest Expense</b>  <i>Note: Personal interest is not deductible.</i>	10. Home mortgage interest and points reported to you on federal Form 1098 .....	10		00	
	11. Home mortgage interest not reported to you on federal Form 1098 (if paid to an individual, show that person's name and address) .....	11		00	
	<b>See instructions for lines 12 and 13.</b>				
	12. Points not reported to you on federal Form 1098 .....	12		00	
	13. Qualified mortgage insurance premiums .....	13		00	
	14. Investment interest (attach federal Form 4952 if required) .....	14		00	
	15. <b>Total interest.</b> Add the amounts on lines 10 through 14. Enter here .....	➤ 15			00
<b>Contributions</b>  <i>Note: For any contribution of \$250 or more, see instructions.</i>	16. Contributions by cash or check.....	16		00	
	17. Other than cash or check (attach federal Form 8283 if over \$500) .....	17		00	
	18. Carryover from prior year .....	18		00	
	19. <b>Total contributions.</b> Add the amounts on lines 16 through 18. Enter here .....	➤ 19			00
<b>Casualty and Theft Losses</b>	20. Enter amount from attached federal Form 4684, Section A, line 16 .....	20		00	
	21. Enter amount from Form 740-NP, page 1, line 8.....	21		00	
	22. Multiply the amount on line 21 by 10% (.10). Enter result.....	22		00	
	23. <b>Total casualty or theft loss(es).</b> Subtract line 22 from line 20. If zero or less, enter -0-.....	➤ 23			00
<b>Job Expenses and Most Other Miscellaneous Deductions</b>	24. Unreimbursed employee expenses—job travel, union dues, job education, etc. (attach Form 2106 or 2106-EZ if applicable) list .....	24		00	
	25. Tax preparation fees .....	25		00	
	26. Other (investment, safe deposit box, etc.) list .....	26		00	
	27. Add the amounts on lines 24, 25 and 26. Enter here .....	27		00	
	28. Enter amount from Form 740-NP, page 1, line 8.....	28		00	
	29. Multiply the amount on line 28 by 2% (.02). Enter result .....	29		00	
	30. <b>Total.</b> Subtract line 29 from line 27. If zero or less, enter -0-.....	➤ 30			00
<b>Other Miscellaneous Deductions</b>	31. Other (see instructions) .....	➤ 31			00
<b>Total Itemized Deductions</b>	32. Add the amounts on lines 4, 9, 15, 19, 23, 30 and 31. Enter here.....	➤ 32			00
<ul style="list-style-type: none"> <li>If the amount on Form 740-NP, line 8, exceeds \$184,000 (\$92,000 if married filing separate returns), skip lines 33 through 36 and complete the limitation schedule on the reverse of this form; or</li> <li>If married filing separate returns, or spouse is not filing a Kentucky return, complete lines 33 through 36 below. If single or married filing jointly, enter total deductions (line 32 above) on Form 740-NP, page 1, line 11.</li> </ul>					
33. Enter your income from Form 740-NP, page 1, line 8 .....	33		00		
34. Enter joint or combined federal Adjusted Gross Income.....	34		00		
35. Divide line 33 by line 34. Enter percentage.....	35			%	
36. Multiply line 32 by line 35. This is your portion of total itemized deductions. Enter here and on Form 740-NP, page 1, line 11.....	➤ 36			00	

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**ITEMIZED DEDUCTIONS LIMITATION SCHEDULE**—Use this schedule if the federal adjusted gross income on Form 740-NP, line 8, exceeds \$184,000 (\$92,000 if married filing separate returns).

- If married filing separate returns but combining itemized deductions on one Schedule A, enter the percent of your separate income (Form 740-NP, line 8) to joint or combined federal adjusted gross income.
- If single, married filing a joint return or married filing separate Schedules A, enter 100%. \_\_\_\_\_ %

- |  |     |       |     |
|--|-----|-------|-----|
| 1. Multiply the amount on Schedule A, line 32, by the percent of income shown above.....   | 1.  | _____ | .00 |
| 2. Add the amounts on Schedule A, lines 4, 14 and 23, plus any gambling losses included on line 31 and multiply by the percent of income shown above ..... | 2.  | _____ | .00 |
| <b>Note:</b> Be sure your total gambling losses are clearly identified on line 31.   |     |       |     |
| 3. Subtract the amount on line 2 from the amount on line 1. If the result is zero or less, enter -0-.....  | 3.  | _____ | .00 |
| 4. Multiply the amount on line 3 above by 80% (.80).....   | 4.  | _____ | .00 |
| 5. Enter the amount from Form 740-NP, line 8.....  | 5.  | _____ | .00 |
| 6. Enter \$184,000 (\$92,000 if married filing separate returns) .....   | 6.  | _____ | .00 |
| 7. Subtract the amount on line 6 from the amount on line 5. If the result is zero or less, enter -0-.....  | 7.  | _____ | .00 |
| 8. Multiply the amount on line 7 above by 3% (.03).....  | 8.  | _____ | .00 |
| 9. Compare the amounts on lines 4 and 8 above. Enter the smaller of the two amounts here .....   | 9.  | _____ | .00 |
| 10. Total itemized deductions. Subtract the amount on line 9 from the amount on line 1. <b>Enter the result here and on Form 740-NP, line 11</b> .....     | 10. | _____ | .00 |

**DRAFT**  
7/22/15

# SCHEDULE ME

Form 740-NP

42A740-NP-ME

Commonwealth of Kentucky  
Department of Revenue

➤ Attach to Form 740-NP.

1500010015

2015

## MOVING EXPENSE AND REIMBURSEMENT

Enter name(s) as shown on Form 740-NP, page 1.

Your Social Security Number

1. Enter total Kentucky earned income ( <b>do not include moving expense reimbursement</b> ) .....	1		00
2. Enter total earned income from federal return ( <b>do not include moving expense reimbursement</b> ) .....	2		00
3. Divide line 1 by line 2. Enter result. If amount is equal to or greater than 100%, enter 100% .....	3	_____. ____%	
4. (a) Enter moving expense reimbursement included in wages .....	4(a)	00	
(b) Subtract federal Form 3903, line 3, from federal Form 3903, line 4, and enter result. If zero or less, enter -0- .....	4(b)	00	
(c) Add lines 4(a) and 4(b) and enter result here and on Form 740-NP, page 4, line 2, Column A .....	4(c)		00
5. Multiply line 4(c) by line 3. Enter result here and on Form 740-NP, page 4, line 2, Column B. This is your <b>moving expense reimbursement for Kentucky</b> .....	5		00
6. Enter moving expense deduction from federal Form 3903, line 5, here and on Form 740-NP, page 4, line 21, Column A .....	6		00
7. Multiply line 6 by percentage on line 3. Enter here and on Form 740-NP, page 4, line 21, Column B. This is your <b>allowable Kentucky moving expense</b> .....	7		00

### INSTRUCTIONS—SCHEDULE ME

**Full-Year Nonresidents**—If you are a full-year nonresident, moving expense reimbursements are not taxable, and moving expenses are not deductible.

**Part-Year Residents**—If you are a part-year resident, any payments to you or on your behalf by any employer for moving expenses are considered income. These payments will be included in wages (box 1) or will be shown separately on the wage and tax statements.

Persons who were residents of Kentucky for only part of the year are required to report as income only part of the total reimbursement they received. *The amount which must be reported to Kentucky as income is based on the percentage of Kentucky **earned** income to total **earned** income.*

For the computation of this percentage, earned income is income you received for services you provided. It includes wages, salaries, tips, etc. It also includes income earned from self-employment (Schedules C, C-EZ and F and partnerships).

**Line 1**—Enter earned income received from Kentucky sources while a nonresident and from all sources while a resident of Kentucky. Do not include moving expense reimbursement reflected on the wage and tax statements (box 1).

**Line 2**—Enter total earned income reported on your federal return. Do not include moving expense reimbursement reflected on the wage and tax statements (box 1).

**Line 4(a)**—Enter moving expense reimbursement included in wages (box 1 of Form W-2).

**Line 4(b)**—Subtract federal Form 3903, line 3, from federal Form 3903, line 4, and enter result. If zero or less, enter -0-.

**Line 4(c)**—Add lines 4(a) and 4(b) and enter result here and on Form 740-NP, page 4, line 2, Column A.

**DRAFT**  
8/12/15



8863-K

42A740-S24

Department of Revenue

1500010026

**DRAFT**  
7/22/15

2015

➤ Attach to Form 740 or Form 740-NP.

**KENTUCKY  
EDUCATION TUITION TAX CREDIT**

Enter name(s) as shown on Form 740 or Form 740-NP, page 1.

Your Social Security Number

**Caution:** You **cannot** take the 2015 Kentucky Education Tuition Tax Credit if you are not eligible for the Federal Education Credits. You must attach the federal Form 8863.

**Carryforward Information:** If you have an unused credit from prior year(s), complete Page 2, Part V to determine your carry-forward amount. You must have completed Form 8863-K in prior years to claim any allowable unused credit carryforward.

**PART I—Qualifications**

	Yes	No
• Are all expenses claimed on this form from an eligible educational institution located within the Commonwealth of Kentucky (Kentucky institution)? .....		
• Are all of the expenses claimed on this form for undergraduate studies? .....		
• Is your Kentucky filing status single; married filing separately on a combined return; or married filing a joint return? .....		

If you answered "No" to any of these questions above, **STOP**, you do not qualify for this credit.

If you answered "Yes" to all questions above, go to Part II.

**PART II—American Opportunity Credit (List only expenses for undergraduate studies from Kentucky institutions)**

1.	(a) <u>Student Name</u> SSN	(c) Qualified Expenses (see instructions). <b>Do not</b> enter more than \$4,000 for each student.	(d) Subtract \$2,000 from column (c); if zero or less enter -0-	(e) Multiply column (d) by 25% (.25)	(f) If column (d) is zero enter the amount from column (c); otherwise, add \$2,000 to column (e) and enter result
		.00	.00	.00	.00
	(b) Institution Name and Address				
	(a) <u>Student Name</u> SSN	(c) Qualified Expenses (see instructions). <b>Do not</b> enter more than \$4,000 for each student.	(d) Subtract \$2,000 from column (c); if zero or less enter -0-	(e) Multiply column (d) by 25% (.25)	(f) If column (d) is zero enter the amount from column (c); otherwise, add \$2,000 to column (e) and enter result
		.00	.00	.00	.00
	(b) Institution Name and Address				
2.	Add the amounts on line 1, column (f) .....	2	.00		
3.	Enter the decimal amount from line 6 of the federal Form 8863. If this line is blank, enter -0- and go to line 4; you cannot take any American Opportunity Credit .....	3	— • — — —		
4.	<b>Tentative American Opportunity Credit.</b> Multiply line 2 by line 3 and enter here (Note: The result on line 4 cannot exceed the amount of the federal Form 8863, line 7). If you are taking the Lifetime Learning Credit for another student, complete Part III; otherwise, enter amount from line 4 on line 11 .....	4	.00		



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8/12/15

**PART III—Lifetime Learning Credit (List only expenses for undergraduate studies from Kentucky institutions)**

5.	(a) Student Name	(b) Student SSN	(c) Name and Address of Kentucky Institution	(d) Qualified Expenses (See instructions)
				.00
				.00
6.	Add the amounts on line 5, column (d) and enter total here.....			6 .00
7.	Enter the smaller of line 6 or \$10,000 .....			7 .00
8.	Multiply line 7 by 20% (.20) and enter here.....			8 .00
9.	Enter the decimal amount from line 17 of the federal Form 8863. If this line is blank, enter -0- and go to line 10; you cannot take any Lifetime Learning Credit.....			9 — • — — —
10.	<b>Tentative Lifetime Learning Credit.</b> Multiply line 8 by line 9 and enter here (Note: The result on line 10 cannot exceed the amount of the federal Form 8863, line 18) .....			10 .00
11.	<b>Total Tentative Kentucky Education Tuition Tax Credits. Add lines 4 and 10.</b> .....			11 .00

**PART IV—Allowable Education Credits**

12.	Multiply the amount on line 11 by 25% (.25) and enter total here .....	12	.00
13.	Enter tentative tax from Form 740 or Form 740-NP, page 1, line 22 .....	13	.00
14.	Enter amount from Part V, line 34. If Part V, line 34 is blank, enter -0-.....	14	.00
15.	Subtract line 14 from line 13.....	15	.00
16.	Enter the smaller of line 15 or line 12 .....	16	.00
17.	Add lines 14 and 16. Enter here and on Form 740 or Form 740-NP, line 23. <b>This is your allowable 2015 Kentucky Education Tuition Tax Credit</b> .....	17	.00
18.	If line 15 is smaller than line 12, subtract line 15 from line 12. This is the amount of <b>unused credit carryforward from 2015 to 2016</b> . Enter here and on the 2015 Carryforward Worksheet, Line E, provided below .....	18	.00

**PART V—Credit Carryforward from Prior Years**

19.	Enter tentative tax from Form 740 or Form 740-NP, page 1, line 22 .....	19	.00
20.	Enter your credit carryforward from 2010 .....	20	.00
21.	Enter your credit carryforward from 2011.....	21	.00
22.	Enter your credit carryforward from 2012 .....	22	.00
23.	Enter your credit carryforward from 2013 .....	23	.00
24.	Enter your credit carryforward from 2014 .....	24	.00
25.	Add lines 20 through 24 and enter total here .....	25	.00
26.	Subtract line 20 from line 19. If zero or less, enter -0-.....	26	.00
27.	<b>Enter 2011 credit carryforward to 2016.</b> Subtract line 26 from line 21. If zero or less, enter -0- ....	27	.00
28.	Subtract line 21 from line 26. If zero or less, enter -0-.....	28	.00
29.	<b>Enter 2012 credit carryforward to 2016.</b> Subtract line 28 from line 22. If zero or less, enter -0- ....	29	.00
30.	Subtract line 22 from line 28. If zero or less, enter -0-.....	30	.00
31.	<b>Enter 2013 credit carryforward to 2016.</b> Subtract line 30 from line 23. If zero or less, enter -0- ....	31	.00
32.	Subtract line 23 from line 30. If zero or less, enter -0-.....	32	.00
33.	<b>Enter 2014 credit carryforward to 2016.</b> Subtract line 32 from line 24. If zero or less, enter -0-....	33	.00
34.	Enter the smaller of line 19 or line 25 .....	34	.00

**2015 Carryforward Worksheet**

A.	From Part V, Line 27, 2011 to 2016	.00
B.	From Part V, Line 29, 2012 to 2016	.00
C.	From Part V, Line 31, 2013 to 2016	.00
D.	From Part V, Line 33, 2014 to 2016	.00
E.	From Part IV, Line 18, 2015 to 2016	.00

**If you have a carryforward of credit, maintain a copy of this worksheet or Form 8863-K for your records. This information will be needed to prepare future returns.**

5695-K

41A720-S7 (10-15)  
Commonwealth of Kentucky  
DEPARTMENT OF REVENUE

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7/16/15

2015

➤ See instructions.

**KENTUCKY ENERGY EFFICIENCY PRODUCTS TAX CREDIT**

➤ Attach to Form 720, 720S, 725, 740, 740-NP, 741, 765 or 765-GP.

**KRS 141.435 and KRS 141.436**

Name of Entity/Individual	Identification Number (SSN or FEIN)	Kentucky Corporation/LLET Account Number (if applicable)

**Part I-Qualifications**

- Was the installation of the energy efficiency products completed before January 1, 2015? .....
- Was the installation of the energy efficiency products completed after December 31, 2015? .....
- Have you taken a tax credit as provided by KRS 141.437 for an ENERGY STAR home or an ENERGY STAR manufactured home? .....

Yes	No

If you answered "yes" to any of the questions above, STOP; you do not qualify for these credits, except for any carryforward balance on line 66.

If you answered "no" to all of the questions above, go to Part II.

**Part II-Installation of Energy Efficiency Products****Residence or Single-family or Multifamily****Residential Rental Unit:**

1. Qualified upgraded insulation costs .....	1		00			
2. Multiply line 1 by 30% (.30) .....	2		00			
3. Credit from pass-through entities .....	3		00			
4. Add lines 2 and 3 .....	4		00			
5. Maximum credit amount .....	5		\$100	00		
6. Enter the smaller of line 4 or line 5 .....	6			00		
7. Qualified energy-efficient windows and storm doors .....	7		00			
8. Multiply line 7 by 30% (.30) .....	8		00			
9. Credit from pass-through entities .....	9		00			
10. Add lines 8 and 9 .....	10		00			
11. Maximum credit amount .....	11		\$250	00		
12. Enter the smaller of line 10 or line 11 .....	12			00		
13. Qualified energy property .....	13		00			
14. Multiply line 13 by 30% (.30) .....	14		00			
15. Credit from pass-through entities .....	15		00			
16. Add lines 14 and 15 .....	16		00			
17. Maximum credit amount .....	17		\$250	00		
18. Enter the smaller of line 16 or line 17 .....	18			00		
19. Add lines 6, 12 and 18 .....	19			00		
20. Maximum credit amount .....	20		\$500	00		
21. Enter the smaller of line 19 or line 20 .....	21			00		

**Residence or Single-family Residential****Rental Unit:**

22. Qualified active solar space-heating system .....	22		00			
23. Qualified passive solar space-heating system .....	23		00			
24. Qualified combined active solar space-heating and water-heating system .....	24		00			
25. Qualified solar water-heating system .....	25		00			
26. Qualified wind turbine or wind machine .....	26		00			
27. Add lines 22 through 26 .....	27		00			
28. Multiply line 27 by 30% (.30) .....	28		00			
29. Credit from pass-through entities .....	29		00			
30. Add lines 28 and 29 .....	30		00			
31. Qualified solar photovoltaic system-Watts of direct current (DC) _____ X \$3 .....	31		00			
32. Credit from pass-through entities .....	32		00			
33. Add lines 31 and 32 .....	33		00			
34. Enter the larger of line 30 or line 33 .....	34			00		
35. Maximum credit amount .....	35		\$500	00		
36. Enter the smaller of line 34 or line 35 .....	36			00		

DRAFT #2  
7/19/15**Part II-Installation of Energy Efficiency Products (continued)****Multifamily Residential Rental Unit or  
Commercial Property:**

37. Qualified active solar space-heating system	37	00		
38. Qualified passive solar space-heating system	38	00		
39. Qualified combined active solar space-heating and water-heating system	39	00		
40. Qualified solar water-heating system	40	00		
41. Qualified wind turbine or wind machine	41	00		
42. Add lines 37 through 41	42	00		
43. Multiply line 42 by 30% (.30)	43	00		
44. Credit from pass-through entities	44	00		
45. Add lines 43 and 44	45	00		
46. Qualified solar photovoltaic system-Watts of direct current (DC) _____ X \$3	46	00		
47. Credit from pass-through entities	47	00		
48. Add lines 46 and 47	48	00		
49. Enter the larger of line 45 or line 48	49	00		
50. Maximum credit amount	50	\$1,000	00	
51. Enter the smaller of line 49 or line 50	51			00
<b>Commercial Property:</b>				
52. Qualified energy-efficient interior lighting system	52	00		
53. Multiply line 52 by 30% (.30)	53	00		
54. Credit from pass-through entities	54	00		
55. Add lines 53 and 54	55	00		
56. Maximum credit amount	56	\$500	00	
57. Enter the smaller of line 55 or line 56	57		00	
58. Qualified energy-efficient heating, cooling, ventilation or hot water system	58	00		
59. Multiply line 58 by 30% (.30)	59	00		
60. Credit from pass-through entities	60	00		
61. Add lines 59 and 60	61	00		
62. Maximum credit amount	62	\$500	00	
63. Enter the smaller of line 61 or line 62	63		00	
64. Add lines 57 and 63	64			00
65. Add lines 21, 36, 51 and 64	65			00
66. Enter any unused Energy Efficiency Products Tax Credit from the 2014 Form 5695-K, Part II, line 67, if applicable	66			00
67. Add lines 65 and 66	67			00

**Enter the amounts from this Form 5695-K on the applicable tax return as follows:****Individual, estate or trust filing:**

- Form 740-Enter the amount from Line 67 on Form 740, Section A, Line 18.
- Form 740-NP-Enter the amount from Line 67 on Form 740-NP, Section A, Line 18.
- Form 741-Enter the amount from Line 67 on Form 741, Line 18.

**Corporation or pass-through entity filing:**

- Form 720-Enter the amount from Line 67 on Schedule TCS, Line 16.
- Form 720S-Enter the amounts from Lines 6, 12, 18, 36, 36, 51, 51, 57 and 63 on Form 720S, Schedule K, Lines 27, 28, 29, 30, 31, 32, 33, 34 and 35, respectively; and the amount from Line 67 on Schedule TCS, Line 16.
- Form 725-Enter the amount from Line 67 on Schedule TCS, Line 16.
- Form 765-Enter the amounts from Lines 6, 12, 18, 36, 36, 51, 51, 57 and 63 on Form 765, Schedule K, Lines 28, 29, 30, 31, 32, 33, 34, 35 and 36, respectively; and the amount from Line 67 on Schedule TCS, Line 16.
- Form 765-GP-Enter the amounts from Lines 6, 12, 18, 36, 36, 51, 51, 57 and 63 on Form 765-GP, Schedule K, Lines 28, 29, 30, 31, 32, 33, 34, 35 and 36, respectively.
- Note: For pass-through entities Lines 36 and 51 are reported twice because they are included on two separate lines of the Schedule K and subsequently the Schedule K-1. For pass-through entities these credits are passed from Schedule K-1 to a lower tiered entity's Form 5695-K. The credit limitation for Line 36 of the higher tiered entity's Form 5695-K will be entered on Lines 29 and 32 of the lower tiered entity's Form 5695-K, and the credit limitation for Line 51 of the higher tiered entity's Form 5695-K will be entered on Lines 44 and 47 of the lower tiered entity's Form 5695-K.**

		<b>a</b> Employee's social security number		OMB No. 1545-0008	
<b>b</b> Employer identification number (EIN)		<b>1</b> Wages, tips, other compensation		<b>2</b> Federal income tax withheld	
<b>c</b> Employer's name, address, and ZIP code		<b>3</b> Social security wages		<b>4</b> Social security tax withheld	
		<b>5</b> Medicare wages and tips		<b>6</b> Medicare tax withheld	
		<b>7</b> Social security tips		<b>8</b> Allocated tips	
<b>d</b> Control number		<b>9</b>		<b>10</b> Dependent care benefits	
<b>e</b> Employee's first name and initial      Last name      Suff.		<b>11</b> Nonqualified plans		<b>12a</b>	
		<b>13</b> Statutory employee      Retirement plan      Third-party sick pay <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>		<b>12b</b>	
		<b>14</b> Other		<b>12c</b>	
				<b>12d</b>	
<b>f</b> Employee's address and ZIP code					
<b>15</b> State	Employer's state ID number	<b>16</b> State wages, tips, etc.	<b>17</b> State income tax	<b>18</b> Local wages, tips, etc.	<b>19</b> Local income tax
					<b>20</b> Locality name

Form **W-2** Wage and Tax Statement

2015

Department of the Treasury—Internal Revenue Service

Copy 2—To Be Filed With Employee's State, City, or Local Income Tax Return

☐ CORRECTED (if checked)

PAYER'S name, street address, city or town, state or province, country, and ZIP or foreign postal code		1 Gross distribution		OMB No. 1545-0119		<b>Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.</b>
		\$		<b>2015</b>		
		2a Taxable amount				
		\$		Form <b>1099-R</b>		<b>Copy 2</b> <b>File this copy with your state, city, or local income tax return, when required.</b>
		2b Taxable amount not determined <input type="checkbox"/>		Total distribution <input type="checkbox"/>		
PAYER'S federal identification number	RECIPIENT'S identification number	3 Capital gain (included in box 2a)		4 Federal income tax withheld		
		\$		\$		
RECIPIENT'S name		5 Employee contributions / Designated Roth contributions or insurance premiums		6 Net unrealized appreciation in employer's securities		
		\$		\$		
Street address (including apt. no.)		7 Distribution code(s)		8 Other		
		IRA/SEP/SIMPLE <input type="checkbox"/>		\$ %		
City or town, state or province, country, and ZIP or foreign postal code		9a Your percentage of total distribution %		9b Total employee contributions		
		\$		\$		
10 Amount allocable to IRR within 5 years	11 1st year of desig. Roth contrib.	12 State tax withheld		13 State/Payer's state no.		14 State distribution
\$		\$				\$
Account number (see instructions)		15 Local tax withheld		16 Name of locality		17 Local distribution
		\$				\$
		\$				\$

Form **1099-R**

[www.irs.gov/form1099r](http://www.irs.gov/form1099r)

Department of the Treasury - Internal Revenue Service